(ii) (a) Legislative Enactments.

72. The following paragraphs indicate the substance of the Acts passed during the year 1949-50 :—

1. *The Mysore Administration of Evacuee Property (Emergency) Act*, 1949, (*XLVII of* 1949).—This Emergency measure provides for the administration of evacuee property in Mysore and for certain matters incidental thereto.

2. *The Mysore Amusements Tax (Amendment) Act*, 1949, (*XLVIII of* 1949).—This Act is intended to remove the exemption in respect of payment of entertainments tax, where the payment for admission is less than four annas.

3. *The Motor Spirit (Taxation on Sales) Act*, 1949, (*XLIX of* 1949).—This Act provides for the levy of a tax on retail sales of motor spirit in Mysore. The tax is levied, in the case of petrol, at the rate of four annas per gallon, and in the case of motor spirit other than petrol, at the rate of one anna and six pies per gallon.

4. *The Matches (Excise Duty) (Amendment) Act*, 1949, (*L* of 1949).—Under this Act, the rates of excise duty on matches have been revised so as to conform to the new rates levied by the Government of India.

5. *The Sugar (Excise Duty) (Amendment) Act*, 1949, (*LI of* 1949).—Under this Act, the rate of excise duty on sugar, other than Khandsari sugar and palmyra sugar, has been enhanced from three rupees to three rupees and twelve annas per cwt.

6. *The Cloth Excise Duty Act*, 1949, (*LII of* 1949).—This Act provides for the imposition and collection of an excise duty on cloth at the rates specified in Section 3.

7. *The Code of Civil Procedure (Amendment) Act*, 1949, (*LIII of* 1949).—This Act provides for the recovery of court fees in suits by paupers, as an arrear of land revenue.

8. *The Code of Civil Procedure (Second Amendment) Act*, 1949, (*LIV of* 1949).—This Act provides for exemption from attachment of arrears of salary of any public officer, servant of a railway company or local authority, or of any other employee which the Government may notify in this behalf in the *Mysore Gazette*.

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9. *The Repealing Act*, 1949, (*LV of* 1949).—This Act repeals certain enactments which are spent, or have otherwise become unnecessary.

10. *The Mysore Motor Vehicles and Road Traffic (Amendment) Act*, 1949 (*LVI of* 1949).—This Act introduces new registration mark (group of letters My.....z or My.....x) for purposes of registration of motor vehicles in Mysore.

11. *The Mysore Public Security (Amendment) Act*, 1949 (*LVII of* 1949).—This amending Act provides for temporary release of persons detained under Section 3 of the principal Act.

12. *The Mysore Limitation (Amendment) Act*, 1949, (*LVIII of* 1949).—This measure enacts that where payment on account of a debt or of interest on a legacy is made before the expiration of the prescribed period by the person liable to pay the debt or legacy or by his duly authorised agent, a fresh period of limitation shall be computed from the time when the payment is made.

13. *The Mysore Displaced Persons Institution of Suits Act*, 1949 (*LIX of* 1949).—This Act makes certain special provisions for the institution of suits by displaced persons in Mysore.

14. *The Government of Mysore (Seccond Amendment) Act*, 1949, (*LX of* 1949).—This Act effects certain changes in the Government of Mysore Act, 1940, consequent on the ceasing of the office of Dewan.

15. *The Mysore Duty on Gold (Repealing) Act*, 1949, (*LXI of* 1949),—This Act repeals the Mysore Duty on Gold Act, 1940.

16. *The Mysore Co-operative Societies (Amendment) Act*, 1949, (*LXII of* 1949).—This Act makes applicable certain provisions of the Mysore Co-operative Societies Act, 1948, relating to recovery of sums in regard to the recovery of like sums due to co-operative societies registered in Provinces (now Part A States) and States in India, notified in this behalf by the Government in the *Mysore Gazette*, as if such societies had been registered in Mysore under the Mysore Act.

17. *The City of Bangalore Improvement (Amendment) (Emergency Continuance) Act*, 1949, (*LXIII of* 1949).—This Act continues the City of Bangalore

Improvement (Amendment) (Emergency) Act, 1949, (XXXI of 1949) for a further period of six months from the 27th August 1949.

18. *The Government of Mysore (Third Amendment) Act*, 1949, (*LXIV of* 1949).—This Act provides for the disallowance of questions, resolutions and motions which are detrimental to public interest.

19. *The Rehabilitation Finance Administration (Recovery of Loans) (Emergency) Act*, 1949, (*LXV of* 1949).—This Act provides for the recovery of loans advanced to displaced persons by the Rehabilitation Finance Administration.

20. *The Bangalore Municipal Law (Amendment) (Emergency Continuance) Act*, 1949 (*LXVI of* 1949).—This Act continues the Bangalore Municipal Law (Amendment) (Emergency) Act, 1949, for a further period of six months from the 6th September 1949.

21. *The Mysore Village Panchayet (Amendment) (Emergency) Act*, 1949 (*LXVII of* 1949).—This Act enforces the licensing of hotels, restaurant, bakery, etc., within the jurisdiction of Village Panchayets in the State.

22. *The Mysore Drugs (Control) (Emergency) Act*, 1949 (*LXVIII of* 1949).—As a preventive measure against the rise in prices of drugs and medicines, this Act provides for the control of the sale, supply and distribution of drugs in Mysore. It secures uniformity throughout India as regards this subject.

23. *The City of Bangalore Municipal Corporation Act*, 1949 (*LXIX of* 1949).—This is a consolidating measure designed to set up a Municipal Corporation for the City and Civil Station of Bangalore. It makes detailed provisions for the management of the Municipal affairs of this combined area by the Municipal Corporation. The more important of the provisions relate to the levy of taxes, regulation of water supply, lighting and drainage and control of slaughter houses, hotels, restaurants, etc.

24. *The Delhi Special Police Establishment (Power) (Emergency) Act*, 1949, *LXX of* 1949).—This Act makes provision for the exercise of powers of investigation by the officers of the Delhi Special Police Establishment in Mysore.

25. *The Mysore (Indian Income-tax Investigation Commission) Supplementary Powers (Emergency) Continuance Act*, 1949, (*LXXI of* 1949).—This Act continues the Mysore (Indian Income-tax Investigation Commission) Supplementary Powers (Emergency) Act, 1949, for a further period of six months from the 10th November 1949.

26. *The Mysore District Boards (Amendment) (Emergency) Continuance Act*, 1949, (*LXXII of* 1949).—This Act continues the Mysore District Boards (Amendment) (Emergency) Act, 1949 for a further period of six months from the 17th November 1949.

27. *The Betting Tax (Amendment) (Emergency Continuance) Act*, 1949 (*LXXIII of* 1949).—This Act continues the Betting Tax (Amendment) (Emergency) Act, 1949 (XLI of 1949), for a further period of six months from the 20th November 1949.

28. *The Mysore Administration of Evacuee Property (Second) (Emergency) Act*, 1949 (*LXXIV of* 1949).—This Act provides for the administration of Evacuee property in Mysore and for certain matters connected therewith. It repeals the earlier Emergency Act XLVII of 1949 on the same subject.

29. *The Government of Mysore (Fourth Amendment) Act*, 1949, (*LXXV of* 1949).—This Act carries out certain amendments in the Government of Mysore Act, 1940, consequent on the abolition of the Houses of the Mysore Legislature and the constitution of a single House of the Legislature known as the Legislative Assembly of Mysore.

30. *The Mysore Alienated Villages (Protection of Tenants and Miscellaneous provisions) (Emergency) Act*, 1949, (*LXXVI of* 1949).—This Act provides for temporary protection of tenants in alienated villages in Mysore and ensures that such tenants are not deprived of the usual amenities reserved for the use of the village community.

31. *The Mysore Prohibition (Amendment) (Emergency Continuance) Act*, 1949 (*LXXVII of* 1949).—This Act continues the Mysore Prohibition (Amendment) (Emergency) Act, 1949 (XLVI of 1949), for a further period of six months from the 25th December 1949.

32. *The Mysore Sales Tax (Amendment) (Emergency) Act*, 1949, (*LXXVIII of* 1949).—This amending Act extends the concession of exemption from taxation granted

to sales of cloth woven on hand-looms wholly or partly with mill yarn, to sales of textiles manufactured by power-looms other than mills also, if the sale is to a wholesale or retail dealer in Mysose.

33. *The Mysore Legal Practitioners' (Amendment) (Emergency) Act,* 1950 (*I of* 1950).—This amending Act exempts legal practitioners from being proceeded against under the Mysore Legal Practitioners' Act 1884, for holding any political opinion or for having been convicted of any political offence not involving physical violence. It also empowers the High Court to vacate orders of suspension or dismissal *suo motu.*

34. *The Mysore Appropriation Act,* 1950, (*II of* 1950).—Pursuant to the provisions of Article 204 (1) of the Constitution of India, this Act was passed for authorising payment and appropriation of a sum of Rs. 24,88,96,700 out of the consolidated Fund of the State to the service of the year ending on the 31st March 1951.

35. *The Betting Tax (Amendment) Act,* 1950 (*III of* 1950).—In view of the need to tap additional sources of revenue under this amending Act, the maximum rate of betting tax which can be levied under the principal Act in respect of horse racing was enhanced from 8 per cent to 25 per cent.

36. *The Mysore Sales Tax (Amendment) Act,* 1950, (*IV of* 1950).—This amending Act extends the concession of exemption from taxation granted to sales of cloth woven on hand-looms wholly or partly with mill yarn, to sales of textiles manufactured by power-looms other than mills also, if the sale is to a wholesale or retail dealer in Mysore.

37. *The Mysore Motor Vehicles and Road Traffic (Amendment) Act,* 1950 (*V of* 1950).—The principal Act provided for the levy of a maximum service tax of Rs. 120 per annum on all public service vehicles licensed to carry not more than four persons. Auto-rickshaws intended to carry two passengers only, also had to pay the same tax since they are also public service vehicles. As this burden of taxation on such small vehicles was high under this amending Act, the rates of service tax specified in the Eleventh Schedule to the paincipal Act have been revised so as to make the burden of taxation more even in respect of all public service vehicles including the auto-rickshaws.